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# Strategic capital review

## Forty-fifth report of the Advisory Committee on Administrative and Budgetary Questions

## I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the report of the Secretary-General on the strategic capital review (A/70/697). During its consideration of the report, the Advisory Committee met with representatives of the Secretary-General, who provided additional information and clarification, concluding with written responses received on 22 February 2016.

## II. Background and update on the strategic capital review

2. Information with respect to the background and key objectives of the strategic capital review is contained in the previous report of the Advisory Committee (A/68/796, paras. 5 and 7-12). The Committee recalls that the strategic capital review had been divided into three phases: phases 1 and 2 were completed in December 2012 and October 2014, respectively, while phase 3, comprising conclusions and recommendations, including a 20-year capital maintenance programme and a database for monitoring and reporting on facilities and project performance, was to be completed in May 2015 (A/69/811, para. 3). The Secretary-General reports that the centralized database was finalized in May 2015, marking the completion of the initial strategic capital review. He indicates that the review and the database will be continuously updated as project priorities evolve and as new business transformation initiatives, organizational policies and mandates emerge (A/70/697, para. 44). **The Advisory Committee welcomes the completion of the initial strategic capital review in May 2015 and the updated information provided in the report of the Secretary-General** (see paras. 5 and 7 below).

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**Prioritization and scope of the strategic capital review**

3. The Advisory Committee recalls that the General Assembly has stressed that the development of a long-term capital programme should include within its scope a prioritization strategy for the global premises of the United Nations Secretariat (resolution 69/274 A, sect. II, para. 7). The Secretary-General confirms that the projects initially included were prioritized in accordance with needs-based assessments. However, upon further consideration, the Secretariat, after consultation with the United Nations Office at Nairobi, considers that two projects, the expansion and modernization of the conference facilities at Nairobi (referred to as project "conference east" and project "conference west" in figure 1 of his previous report (A/69/760)), may no longer be considered a priority, although they may be taken up again in the future. All of the other projects remain priorities for the Organization (A/70/697, paras. 46 and 47). **The Committee trusts that the Secretary-General will continue to review the prioritization of the projects under the strategic capital review and report to the General Assembly.**

4. The General Assembly, in section VII, paragraph 13, of its resolution 69/262, requested the Secretary-General to include, as appropriate and within the scope of his reports on the strategic capital review and the global service delivery model, information concerning long-term accommodation needs for United Nations offices away from Headquarters, including in Geneva, Nairobi and Vienna and for the regional commissions. The Secretary-General provides information on the current staffing levels and the number of owned and leased buildings at these duty stations in table 4 of his report (A/70/697). He indicates that only the offices in New York and Geneva have large numbers of Secretariat staff located in leased space, whereas the regional commissions have comparatively small numbers of staff in leased spaces and they are located exclusively in subregional offices (ibid., para. 64). The long-term accommodation requirements of the Secretariat staff in New York and Geneva are being addressed in the context of the long-term accommodation study and the strategic heritage plan, respectively, as set out in the most recent reports of the Secretary-General on the subjects (A/70/398 and A/70/394 and Corr.1).

5. The Secretary-General indicates that the scope of the strategic capital review has, to date, focused primarily on the maintenance of existing owned assets that house Secretariat staff. Future reports on the strategic capital review will respond to any outcomes of the implementation of Umoja, flexible workplace strategies and the global service delivery model, should they result in significant changes in staffing levels and/or the total number of assigned seats at the duty stations included in the strategic capital review as compared with existing conditions (A/70/697, para. 65 and 69). **The Advisory Committee stresses that the General Assembly has requested the Secretary-General, without prejudice to any decision it may take on the new global service delivery model, to inform the General Assembly of the possible impact that the implementation of Umoja and the new global service delivery model could have in terms of the number, skills and location of staff, as this can be of importance for the planning of future office space requirements (resolution 69/262, sect. VII, para. 11). In addition, the Assembly has requested the Secretary-General to incorporate flexible workplace strategies in the ongoing design of the strategic heritage plan; encouraged him to assess the implementation of the flexible workplace strategy in the context of the construction of new office facilities at the Economic Commission for Africa; and requested him to provide detailed information on the effects of the**

**application of flexible workplace strategies in the context of the proposed project at the Economic Commission for Asia and the Pacific (ESCAP) (resolution 70/248, sects. IX, X and XII). The Committee trusts that the Secretary-General will provide information related to the impact of the implementation of flexible workplace strategies in his next report on the strategic capital review.**

6. The Secretary-General also indicates that the strategic capital review has not included any concerted efforts on the part of the Secretariat to attract additional specialized agencies, funds and programmes to be housed within existing owned United Nations facilities. Should the General Assembly instruct the Secretary-General to consider the requirements of specialized agencies, funds and programmes in the scope of the strategic capital review, updates on the same could be included in future reports (A/70/697, para. 65). Upon enquiry, the Advisory Committee was informed that it was not within the scope of the strategic capital review to perform capital planning or long-term accommodation planning services for specialized agencies, funds and programmes, especially with respect to the planning of new construction, at any duty stations, unless the Secretary-General was expressly instructed to do so by the General Assembly.

**Budgeting and funding mechanisms**

7. The Secretary-General indicates that his report on the strategic capital review is intended to serve as a planning tool for the General Assembly in considering cross-cutting policy issues that affect capital planning across the Organization and in planning for future capital requirements well in advance. The report is not intended to serve as a mechanism for seeking approval for specific project proposals. Rather, in line with Assembly resolution 69/274 A and related resolutions, such proposals will be made either as part of the proposed programme budget (typically under section 33) or as stand-alone proposals (separate from the programme budget) (ibid., para. 7). **The Advisory Committee stresses that any potential proposal with budgetary implications stemming from the strategic capital review should follow the procedure set out in the Financial Regulations and Rules of the United Nations, as reaffirmed by the General Assembly (resolution 69/274 A, sect. II, para. 8, and 68/247 B, sect. V, para. 6).**

8. Upon enquiry, the Advisory Committee was informed that, to date, the Secretariat had not established any pre-set criteria for determining which future projects should be submitted to the General Assembly as stand-alone proposals and which should be submitted as smaller projects under section 33 of the programme budget. The factors that had been taken into consideration for the recent projects implemented included size, cost, duration, complexity, type of construction, level of oversight required and associated risks (see table 1 below).

Table 1
**Factors taken into consideration for stand-alone projects and projects proposed under section 33 of the programme budget**

| *Factor* | *Stand-alone projects* | *Projects programmed under section 33 of the programme budget* |
|---|---|---|
| Size | Large-scale project affecting a large area of premises or multiple buildings | Small-scale projects affecting limited parts of premises |
| Cost | Significant capital investment with long-term implications for maintenance | Tend to be one-time projects and the costs are within the usual level of projects programmed under section 33 |
| Duration | May vary from 2 to 10 years | Most are under 2 years; some are longer but do not require single contracts extending over multiple bienniums |
| Complexity | Require swing space; entail construction within occupied buildings; involve multiple subprojects | Do not require significant swing space; minimally disruptive to work in occupied spaces |
| Type of construction | Add new building(s) or significantly alter the existing buildings/structures | No addition of buildings or significant alteration to existing structures |
| Level of oversight required | Require a large dedicated United Nations project management team and other oversight mechanisms | Require minimal additional dedicated project management and oversight beyond the existing local facility management capacity and oversight from Headquarters |
| Risk | Require separate contingency provisions to cover risks, including currency risks | Do not require separate contingency provisions; currency risks are covered by recosting of the programme budget |

9. **The Advisory Committee is of the view that criteria should be established to determine whether construction projects should be submitted under section 33 of the programme budget or as proposals separate from the programme budget. The Committee recommends that the General Assembly request the Secretary-General to propose such criteria and include them in his next report on the strategic capital review.**

10. In addition, the Secretary-General indicates that the Secretariat is guided by the recent resolution of the General Assembly on various capital projects, in which the Assembly encouraged the Secretary-General to seek voluntary contributions and other possible alternative funding mechanisms and also noted the important roles played by host countries (see resolution 70/248, sects. IX, X and XII). Upon enquiry, the Advisory Committee was informed that the Secretariat engaged with the host country authorities on matters related to capital projects during all stages of the

projects, as a matter of regular and ongoing coordination. Moreover, with respect to the projects included in the strategic capital review, the Secretariat intended to make concerted efforts to engage host country authorities early in the pre-planning and planning phases of the projects, to solicit the following: (a) technical input with respect to compliance with host country building regulations and for coordination with road and utility authorities; (b) administrative input in terms of assistance with material importation and tax-related matters, among other things; and (c) donations or other voluntary contributions, where appropriate.

11. **The Advisory Committee welcomes the intention of the Secretariat to engage host countries from the early planning phase of projects and to seek assistance from host countries as appropriate, as the General Assembly has acknowledged the important role played by host countries in facilitating the maintenance and construction of United Nations facilities and stressed the value of continued collaboration with host countries in that regard (resolution 69/274 A, sect. II, para. 4).**

**Update of the 20-year capital maintenance programme (2018-2037)**

12. The Advisory Committee recalls that the Secretary-General provided information on the development of a 20-year capital maintenance programme for the period from 2018 to 2037 in his previous report (A/69/760) and that further information related to the programme was reflected in the previous report of the Committee (A/69/811, paras. 24-26). Table 3 of the current report of the Secretary-General (A/70/697) provides updated project information covering the period from 2018 to 2027 (the first 10 years of the programme), as well as information on the resources for the related projects approved by the General Assembly for the biennium 2016-2017. The Secretary-General indicates that the projects are listed in order of priority. In his report, the Secretary-General also provides a summary of the projects under consideration at the United Nations Office at Nairobi, the Economic Commission for Latin America and the Caribbean (ECLAC), and the Economic Commission for Africa (ECA) (A/70/697, paras. 51-57).

13. The Advisory Committee requested a revised table of the projects under the 20-year programme (2018-2037), including the resources approved by the General Assembly under section 33 of the programme budget for 2016-2017 (see annex I below). The Committee also requested a table showing the biennial resource changes for the period 2018-2037 compared with the information contained in the previous report of the Secretary-General (A/69/760) (see table 2 below).

Table 2
**Changes in biennial resource requirements**
(Millions of United States dollars)

| *Biennium* | *Initial estimates (A/69/760, table 1)* | *Revised estimates (see annex I below)* | *Variance* | *Explanation* |
|---|---|---|---|---|
| 2016-2017 | – | 86.5 | 86.5 | Reflects the approved appropriation for the biennium 2016-2017, not indicated in the previous report of the Secretary-General (A/69/760) (for details, see annex I below) |
| 2018-2019 | 109.2 | 105.3 | (3.9) | (a) Removal of requirements relating to the ESCAP secretariat tower ($5.5 million) pending a decision by the General Assembly; (b) addition of requirements for replacement of blocks A-J at the United Nations Office at Nairobi ($1.9 million); and (c) reduction of requirements for the ECA cafeteria and library ($0.2 million), representing the most up-to-date cost estimates |
| 2020-2021 | 121.0 | 114.2 | (6.9) | (a) Removal of requirements relating to the ESCAP secretariat tower ($5.9 million) pending a decision by the General Assembly; (b) addition of requirements for replacement of blocks A-J at the United Nations Office at Nairobi ($1.9 million); (c) addition of requirements for the ECA cafeteria and library ($0.7 million), representing the most up-to-date cost estimates; and (d) removal of requirements relating to United Nations Office at Nairobi conference east ($3.5 million), which has been reprioritized to future bienniums |
| 2022-2023 | 101.3 | 91.0 | (10.3) | (a) Removal of requirements relating to the ESCAP secretariat tower ($4.6 million) pending a decision by the General Assembly; (b) addition of requirements for the ECA cafeteria and library ($1.0 million), representing the most up-to-date cost estimates; (c) removal of requirements relating to United Nations Office at Nairobi conference east ($3.5 million) and conference west ($3.2 million), which have been reprioritized to future bienniums |
| 2024-2025 | 110.9 | 103.7 | (7.3) | (a) Removal of requirements relating to the ESCAP secretariat tower ($5.1 million) pending a decision by the General Assembly; (b) addition of requirements for the ECA cafeteria and library ($1.0 million), representing the most up-to-date cost estimates; (c) removal of requirements relating to United Nations Office at Nairobi conference west ($3.2 million), which has been reprioritized to future bienniums |
| 2026-2027 | 116.3 | 111.2 | (5.1) | (a) Removal of the requirements relating to the ESCAP secretariat tower ($5.1 million) pending a decision by the General Assembly |
| 2028-2029 | 105.1 | 105.1 | – | No change |
| 2030-2031 | 114.5 | 114.5 | – | No change |
| 2032-2033 | 122.7 | 122.7 | – | No change |
| 2034-2035 | 199.8 | 199.8 | – | No change |
| 2036-2037 | 224.7 | 224.7 | – | No change |
| **Total** | **1 325.6** | **1 378.7** | **53.1** | |

**Accessibility**

14. The Secretary-General indicates that during the first stage of the strategic capital review, the Secretariat had determined which prevailing international and local accessibility codes pertaining to persons with disabilities applied to each of the eight primary locations within the scope of the review, which are presented in annex II to the report of the Secretary-General (A/70/697, para. 59). He further indicates that each of the projects under the review includes an accessibility aspect and one of the main objectives of each renovation project is to bring existing buildings up to minimum code requirements. Additionally, the Secretariat intends to go beyond minimum requirements and aspires to follow international best practice in the area of universal design and reasonable accommodation in the projects (ibid., para. 60). The Secretary-General indicates that the General Assembly, in its resolution 70/170 on the full realization of an inclusive and accessible United Nations for persons with disabilities, has requested him to submit a comprehensive report to the Assembly at its seventy-first session.

15. Upon enquiry, the Advisory Committee was provided with information relating to the minimum code requirements and international best practice with respect to accessibility for persons with disabilities (see annex II below). The Committee was informed that one of the specific ways in which the Secretariat intended to go beyond minimum applicable standards is related to paragraph 3 of article 4 of the Convention on the Rights of Persons with Disabilities, which specifies as follows:

> In the development and implementation of legislation and policies to implement the present Convention, and in other decision-making processes concerning issues relating to persons with disabilities, States Parties shall closely consult with and actively involve persons with disabilities, including children with disabilities, through their representative organizations.

The Committee was also informed that, although the paragraph is directed to States parties, the Secretariat considered that it was best practice to consult with concerned project constituents in establishing specific project objectives with respect to accessibility that go beyond the minimum, and it intended to do so under these projects. The Committee was informed that the Secretariat would make every effort to ensure that these objectives would be met within available project resources, or would seek specific funding. **The Committee emphasizes that the General Assembly has stressed the importance of eliminating physical, communication and technical barriers for persons with disabilities (resolution 274 A, sect. II, para. 5).**

## III. Cost-benefit analysis of capital maintenance approaches

16. The Advisory Committee recalls that the General Assembly requested the Secretary-General to better assess the potential costs and benefits of a preventive maintenance programme, as compared with the existing reactive approach,[1] including through a more in-depth analysis of the life-cycle replacement methodology, as well as a comparison with the application of similar strategies in

[1] In his report, the Secretary-General refers to the two approaches also as "proactive" and "run-to-failure". For consistency, the terms "preventive approach" and "reactive approach" are used herein.

other public entities, and to report thereon in the next progress report (see resolution 69/274 A, sect. II, para. 9).

17. The Secretary-General acknowledges that, in his previous report on the strategic capital review, while he had made the case then that a preventive maintenance programme through incremental recapitalization would be the most cost-effective approach, the example provided in his report had not been rooted in specific, empirical data from the building and infrastructure asset portfolio of the Secretariat, nor had it provided an actual estimate of how much the Secretariat could expect to save by adopting such an approach (A/70/697, para. 9).

18. The Secretary-General indicates that, in response to the above-mentioned request of the General Assembly, the Secretariat engaged a specialist cost-estimation consultancy firm to perform a detailed comparative analysis of a preventive maintenance programme, as compared with the existing reactive approach. According to the Secretary-General, the analysis covered the global portfolio of the Organization, across all duty stations within the scope of the strategic capital review, and provided estimated costs over a 50-year period for each of the two possible options for capital maintenance (ibid., paras. 8-10).

19. Information relating to the comparative analysis undertaken is provided in paragraphs 11 to 18 of the report of the Secretary-General. To perform the overall comparison, the following assumptions were made:

(a) Five buildings were selected as case studies (the Secretariat Building, the Conference Building and the General Assembly Building at Headquarters and the secretariat tower and conference building at ESCAP). The consultancy firm then projected the total capital maintenance costs for each of the two options for each of the five case studies, establishing a difference in percentage terms for the subcomponents of each, and applied the same proportionally to all the buildings within the global portfolio of the Organization;

(b) The property values for buildings and infrastructure assets were based on replacement costs rather than market value, in accordance with the International Public Sector Accounting Standards;

(c) A common set of objectives for the maintenance of the buildings and assumptions for the cost-benefit analysis were established. The objectives were: (i) to at least maintain current property value, based on 2015 costs and a "simple" calculation (meaning that currency, inflation and the costs of construction escalation were not included); and (ii) to extend the useful life of the building by 50 years (or double the life of the 50-year building) and record overall capital maintenance costs for that 50-year period. That gave rise to the assumption that buildings had been upgraded to minimum operating standards and had a remaining useful life of 50 years at the outset (total gross replacement cost).

20. The Secretary-General indicates that the consultancy firm performed a detailed analysis of the property values, in terms of gross replacement cost, of each building and broke them down at the level of the four primary building components — superstructure, roofs, interior construction and building systems — and at further levels of granularity at the subcomponent level. For example, the building systems component was further broken down to electrical, mechanical, plumbing, conveying and low-voltage systems (ibid., para. 12).

21. The results of the cost-benefit analysis are summarized in table 1 of the report of the Secretary-General. According to the Secretary-General, the total cost difference, or savings, of the preventive approach, as compared with the reactive approach, is some $1,350,000,000, or 32 per cent, over a 50-year period. It represents an average saving of some $54 million per biennium and hence is regarded as the most cost-effective option by the Secretary-General (ibid., para. 18). Upon enquiry, the Advisory Committee was informed that the overall analysis had been derived not by developing individual project proposals, but by estimating total capital maintenance costs as a percentage of gross replacement values (although those estimates had used traditional project cost estimating as a basis). Upon request, the Committee was provided with a breakdown of the cost by building at each duty station (see annex III).

22. In response to its request for clarification of the assumptions made for the comparative analysis (see paras. 19 above and 28 below), the Advisory Committee was informed of the following:

(a) The five sample buildings had been chosen because detailed costing information was readily available and the Secretariat considered that the building types were representative of the buildings across all duty stations;

(b) The 132 buildings owned by the Organization spanned a wide range of ages (from 1 to 80 years). Owing to the difficulty in estimating the total maintenance costs for each of those buildings, with 132 different remaining useful lives, the Secretariat had instead assumed, as a starting point or baseline, that all buildings had 100 per cent of both their gross replacement costs and remaining useful lives;

(c) In the case of the ESCAP secretariat tower, it had been assumed that the proposed renovation project had already been performed and that the full 50 years of useful life remained. In reality, the tower would have a remaining useful life of between 40 and 50 years after the renovation, although the exact number of years would be determined after further development of the design.

23. **The Advisory Committee notes the comparative analysis undertaken and the cost estimates derived therefrom. The Committee considers, however, that the assumptions made by the Secretariat for the comparative analysis were not accurate in terms of the current useful life of all buildings and the calculation of their values and maintenance costs, and that the selection of only 5 among 132 buildings and facilities from two locations may not reflect all aspects of the global property portfolio of the Organization (see para. 22 above). Furthermore, the Secretary-General has not provided detailed information relating to the methodology of the comparative analysis and has not responded to the request of the General Assembly for information on a comparison with the application of similar strategies in other public entities (see para. 16 above).**

24. The Advisory Committee recalls that the Secretary-General was unable to substantiate the cost-effectiveness of the preventive approach in his previous report (see para. 17 above). Rather, the Committee was informed at that time that a review of industry benchmark studies had indicated that such an approach could save as much as 12 per cent over a reactive maintenance approach over time (A/69/811, para. 31). In that connection, the Committee notes that savings of 32 per cent over a 50-year period are now projected by the Secretary-General, compared with potential

savings of 12 per cent as reflected in his previous report and in the report of the Board of Auditors (A/70/5 (Vol. V), para. 53). **Given the significantly higher percentage of assumed savings, it is imperative that such a projection be based on solid assumptions. The Advisory Committee reiterates that more information on the potential costs and benefits of a preventive maintenance programme should be provided in future reports of the Secretary-General on the strategic capital review (see A/69/811, para. 31).**

25. The Secretary-General indicates that the analysis undertaken by the consultants dealt only with quantifiable benefits. Non-quantifiable benefits, such as business continuity and adherence to minimum operating standards, were not considered (A/70/697, para. 15). The Secretary-General, nonetheless, describes the perceived non-quantifiable benefits of a preventive approach in paragraph 20 of his report as reducing the risk of failure of building systems, increasing the likelihood of maintaining business continuity and affording more advance notice of funding requirements and the opportunity to provide funding on a steady basis, as opposed to irregularly/as required. **The Advisory Committee is of the view that an analysis of non-quantifiable benefits should also be provided in future reports of the Secretary-General.**

26. The Advisory Committee recalls that, according to the Board of Auditors, the expenditure profiles for a robust whole life-cycle investment profile can fluctuate significantly from year to year.[2] **In this connection, the Advisory Committee notes that the Secretary-General has not provided a breakdown of the level of resource requirements per biennium following a preventive approach, which is essential for the General Assembly to have an understanding of the potential requirements over the long term. The Committee reiterates that more detailed information is required for the future budgeting and funding for a preventive approach based on the life-cycle replacement methodology so that Member States will have a better understanding of the financial implications of the approach (see A/69/811, para. 28).**

27. The Advisory Committee enquired whether the Organization had already used a preventive approach, given that resources are provided for under section 33, construction, alteration, improvement and major maintenance, of the programme budget. The Committee was informed that, although it was overly simplistic to characterize it as only one or the other, the Organization currently applied an approach that was closer to the reactive approach than the preventive approach. **Taking into account the resources provided under section 33 of the programme budget, the Advisory Committee is of the view that the current approach adopted by the Organization is not simply that of run-to-failure (see footnote 1 above).**

28. The Secretary-General indicates that, irrespective of the possible benefits of a preventive approach described in his reports, the capital projects identified in the

[2] For example, electrical cooling units may have a 15-20 year replacement cycle, creating a significant but irregular cash flow demand over longer time frames. Some organizations choose to pay for whole life-cycle investments out of a normal operating revenue account, accepting the rationale for irregular cash flow demand patterns. Others, more typically, set up a sinking fund to provide sufficient returns each year to pay for repairs and minor maintenance. Once the initial capital investment has been made, the objective is to fund the maintenance regime from the annual returns (A/69/811, para. 28).

initial strategic capital review in the first several bienniums are required to bring the buildings up to modern, safe and efficient standards (A/70/697, para. 21). The Advisory Committee recalls that the anticipated renovation projects in Addis Ababa, Bangkok, Nairobi and Santiago are planned for the bienniums from 2018-2019 to 2026-2027 during the first 10 years of the 20-year programme 2018-2037. This implies that a preventive approach would be applicable, subject to the approval of the General Assembly and after the completion of the planned renovation projects, only when the full years of the useful life of the buildings were restored (see paras. 22 (b) and (c) above; see also A/69/811, paras. 25 and 27).

29. **The Advisory Committee recalls that it expressed support for the general principles proposed by the Secretary-General in the context of the strategic capital review (see A/69/811, paras. 36 and 39). The Committee reiterates that the costs and benefits of a preventive maintenance programme should be further detailed in future reports of the Secretary-General on the strategic capital review (see ibid., para. 39).**

30. **Furthermore, the Advisory Committee reiterates that any decisions concerning the level of resources required for future capital investment and/or progressive maintenance requirements for the Organization's capital assets should be based on the application of a reliable, consistent and realistic valuation methodology, along with details concerning the applicability of comparable industry standards to all United Nations-owned and/or operated premises (see ibid., para. 40).**

## IV. Other matters

### Guidelines for the management of global construction projects

31. The Secretary-General reports that the Overseas Properties Management Unit within the Office of Central Support Services has developed guidelines for the management of global construction projects, which were issued to Headquarters and offices away from Headquarters in January 2016. The guidelines were developed to assist project owners and their designated executives and project managers in providing effective management of construction projects at offices of the Secretariat (A/70/697, paras. 23-24).

32. With regard to risk management, it is indicated that the guidelines stipulate that all large-scale capital projects undertaken by the Secretariat should include risk management planning and that, at a minimum, a risk register should be established and regularly updated. It is further indicated that, for large and complex projects, the register should include a qualitative analysis in which risks are scored according to their likelihood and that, for the largest and most complex projects, risk management services should be performed by an independent entity, which should report directly to the project owner (ibid., paras. 34-38). Upon enquiry, the Advisory Committee was informed that only two current projects, the strategic heritage plan in Geneva and the Africa Hall renovation at ECA, included an independent risk management firm as part of the overall governance structure, given that those projects were considered to be the largest and most complex projects currently being undertaken by the Organization. The Secretariat would determine the appropriate approach to risk management on a case-by-case basis, taking into

consideration various factors, including size, cost, duration, complexity, level of required oversight and type of construction.

33. Upon enquiry, the Advisory Committee was informed that the Secretariat had established no fixed criteria for determining whether projects fell into one of the three categories (large-scale, large and complex, and largest and most complex) described in paragraphs 34 to 38 of the report of the Secretary-General (see para. 32 above). **Considering that the recently issued guidelines for the management of global construction projects contain various levels of risk management for projects of specific sizes, the Advisory Committee is of the view that criteria should be established for projects that fall into those three categories. The Committee recommends that the General Assembly request the Secretary-General to propose such criteria in the next report on the strategic capital review.**

**Establishment and management of project contingency provisions**

34. Information relating to the management of project contingency provisions is provided in paragraphs 40 to 43 of the report of the Secretary-General. It is indicated that the Office of Central Support Services has established guidelines for the establishment and management of project contingency provisions within a project budget on the basis of industry best practice, recommendations by the Board of Auditors, recent resolutions of the General Assembly and lessons learned from capital projects undertaken by the Secretariat.

35. The Advisory Committee recalls that it has requested clarification concerning the Secretariat's interpretation that contingency provisions are part of the approved project budget and are separated from the base project cost for presentation purposes only (see A/70/772, paras. 25-26). General Assembly resolution 70/248 contains several paragraphs relating to the treatment of contingency funds within an overall project budget concerning the Africa Hall renovation at ECA and the strategic heritage plan in Geneva (sect. X, para. 17, and sect. IX, para. 19). The Committee was informed that the Secretariat understood that the term "budget" or "approved budget" with regard to those two projects included all estimated project costs, inclusive of both the base estimate and the contingency provisions. Furthermore, the Secretariat considered that the same interpretation of what was included under "budget" should be applied to other capital projects currently being implemented or planned by the Organization. **The Advisory Committee reiterates that the requirement of the General Assembly that the estimated contingencies be separated from the base project cost for presentation purposes only is consistent with the request of the Assembly that, in the future, any cost overruns be first met from compensatory reductions identified elsewhere through efficiencies in order to obviate to the extent possible the need for drawdown from contingency provisions (see resolution 69/276, para. 9). Moreover, the Committee points out that the Assembly has also decided that all remaining unused contingency funds shall be returned to Member States at the conclusion of the project (resolution 70/248, sect. IX, para. 20, and sect. X, para. 18).**

**Oversight and governance**

36. The Office of Central Support Services provides support and coordination to offices away from Headquarters and regional commissions in the management of their properties and construction projects in line with the Secretary-General's bulletin on the organization of the Office (ST/SGB/2013/1). It is indicated that the Office is guided by recent and relevant resolutions of the General Assembly on the subject of its governance and its role in the context of current and proposed projects at various duty stations. In addition, the Secretariat intends to solicit the services of the Office to perform regular, periodic audits of capital projects emanating from the strategic capital review, as and when they are approved for implementation by the Assembly (A/70/697, paras. 27, 29, 32 and 33).

37. The report of the Secretary-General also contains a generic organizational chart that is included in the guidelines for the management of global construction projects and serves as a basis for offices undertaking capital projects, together with a matrix showing the respective roles and responsibilities within the project governance structure (ibid., para. 30 and annex I). Upon enquiry, the Advisory Committee was informed that the chart and the matrix, which had been developed as part of the guidelines, were intended to provide general guidance with regard to project governance and were not project-specific. Individual projects would be governed according to project-specific arrangements to be developed on a case-by-case basis and would be reported to the General Assembly accordingly. **The Advisory Committee notes that the generic information relating to the project organization and governance has been included for informational purposes only. The Committee is of the view that the respective roles and responsibilities within the reference project governance structure should be further reviewed and clarified.**

38. In addition, the Secretary-General indicates that the Overseas Properties Management Unit within the Office of Central Support Services continues to coordinate the strategic capital review and the projects emanating therefrom. The Secretary-General intends to review the capacity of the Unit and make proposals in the proposed programme budget for the biennium 2018-2019 (ibid., para. 28). **The Advisory Committee notes that the Secretary-General is not requesting additional resources in relation to the capacity of the Overseas Properties Management Unit in the context of the strategic capital review. The Committee is of the view that proposals of the Secretary-General with financial implications, if any, should be presented in the context of the proposed programme budget, following the procedure set out in the Financial Regulations and Rules of the United Nations (see para. 7 above).**

## V. Conclusion

39. The action required of the General Assembly is set out in paragraphs 75 (a) and (b) of the report of the Secretary-General. It is recommended that the Assembly request the Secretary-General to submit an updated report on the long-term capital maintenance programme (2018-2037) at the main part of the seventy-second session.

40. Upon enquiry, the Advisory Committee was informed that the Secretariat considered that the next steps with regard to the projects included in the strategic

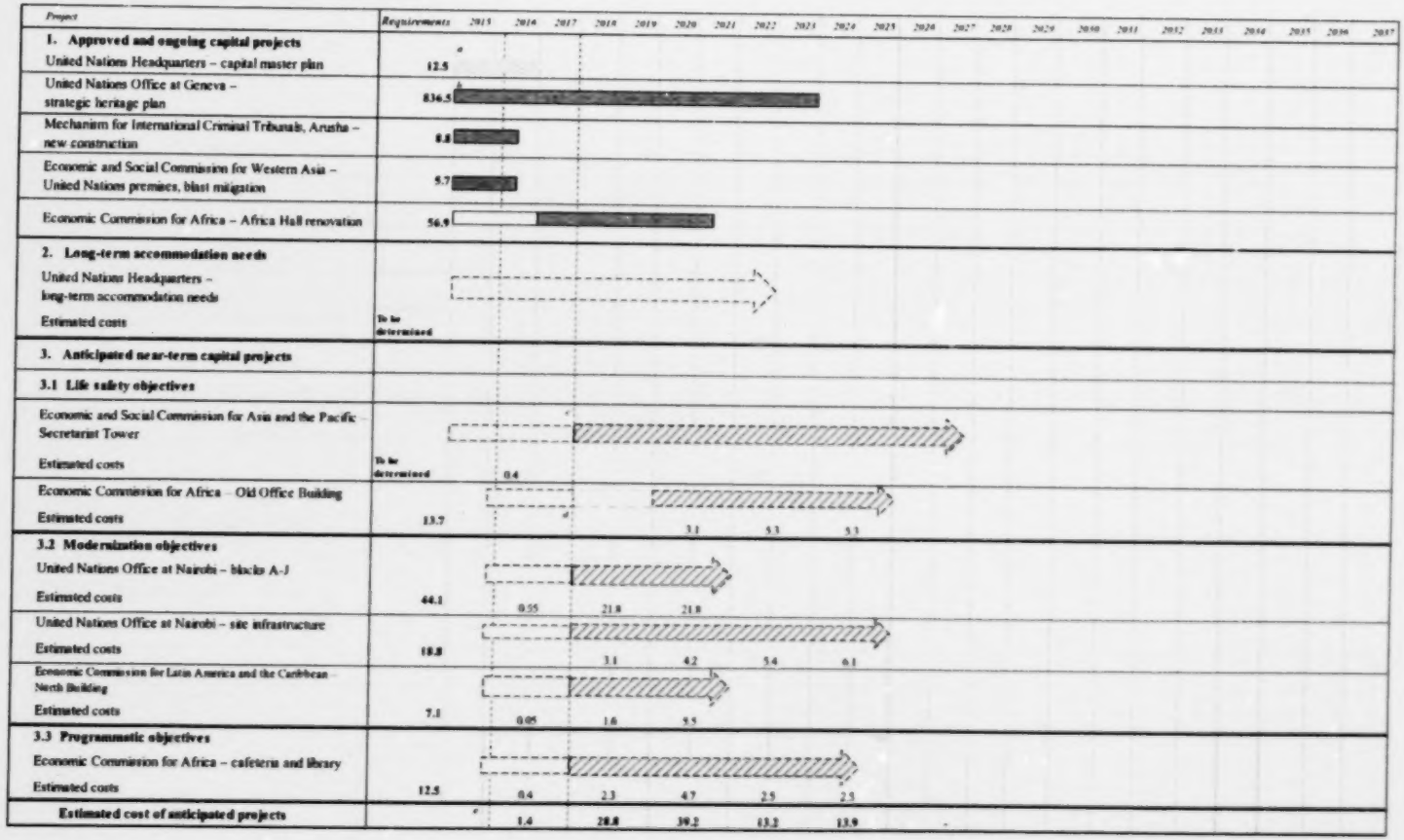
capital review should be focused on developing robust and accurate feasibility studies and options for the four projects for which the General Assembly had appropriated funding for the biennium 2016-2017, which were the ESCAP secretariat tower, the replacement of blocks A to J at the United Nations Office at Nairobi, the ECLAC North Building and the ECA cafeteria and library. The proposed submission of the next report of the Secretary-General at the main part of the seventy-second session of the Assembly would take into consideration two factors: that the information relating to the projects would not be available until that time, with the exception of the ESCAP project, on which the Secretary-General was to submit a report at the main part of the seventy-first session pursuant to resolution 70/248; and that the timing would also coincide with the consideration by the Assembly of the proposed programme budget for the biennium 2018-2019, so that there would be a link between those projects and the other capital requirements to be included in section 33 of the programme budget.

41. **The Advisory Committee recommends that the General Assembly take note of the report of the Secretary-General, taking into account its comments and recommendations in the preceding paragraphs.**

# Annex I

## Sequencing of near-term and long-term capital expenditure projects and other construction works projected timeline, 2018-2037

(in millions of United States dollars)



| *Project* | *Requirements* | *2015* | *2016* | *2017* | *2018* | *2019* | *2020* | *2021* | *2022* | *2023* | *2024* | *2025* | *2026* | *2027* | *2028* | *2029* | *2030* | *2031* | *2032* | *2033* | *2034* | *2035* | *2036* | *2037* |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **4. Ongoing construction, alteration, improvement and major maintenance projects (section 33 of the programme budget)** | | | | | | | | | | | | | | | | | | | | | | | | |
| New York | [f] | | 9.6 | | 8.1 | | 8.5 | | 26.7 | | 40.1 | | 64.6 | | 48.8 | | 58.4 | | 60.4 | | 39.7 | | 147.4 | |
| Geneva | [g] | | 45.7 | | 10.0 | | 10.0 | | 10.0 | | 10.0 | | 14.8 | | 15.0 | | 25.9 | | 33.8 | | 48.5 | | 37.9 | |
| Vienna | | | 2.5 | | 2.6 | | 2.6 | | 1.8 | | 1.5 | | 4.6 | | 2.3 | | 8.6 | | 3.5 | | 1.9 | | 1.9 | |
| Nairobi | | | 5.6 | | 21.4 | | 50.8 | | 20.5 | | 19.9 | | 11.8 | | 12.2 | | 18.4 | | 8.3 | | 30.7 | | 12.6 | |
| Bangkok | | | 2.5 | | 8.2 | | 3.5 | | 6.7 | | 7.4 | | 5.4 | | 6.6 | | 6.3 | | 2.7 | | 3.6 | | 1.7 | |
| Santiago | | | 2.5 | | 12.8 | | 5.4 | | 1.4 | | 0.1 | | 0.2 | | 5.5 | | 2.7 | | 0.5 | | 0.1 | | 0.0 | |
| Addis Ababa | [h] | | 16.2 | | 13.4 | | 13.9 | | 10.7 | | 10.7 | | 9.8 | | 16.7 | | 15.3 | | 13.7 | | 15.4 | | 24.2 | |
| Beirut | | | 0.6 | | | | | | | | | | | | | | | | | | | | | |
| **Estimated total for section 33 requirements** | | | **86.1** | | **76.5** | | **74.9** | | **77.8** | | **89.7** | | **111.2** | | **106.1** | | **114.5** | | **122.7** | | **199.8** | | **224.7** | |
| **Estimated total capital maintenance requirements** | | | **86.5** | | **105.3** | | **114.2** | | **91.0** | | **103.7** | | **111.2** | | **106.1** | | **114.5** | | **122.7** | | **199.8** | | **224.7** | |

**Legend**

- Planning and design phases
- Construction phase
- Post-completion activities
- Implementation phase of projects not yet approved
- Planning phases of projects not yet approved

*Notes*

[a] Requirements for the capital master plan are for the remaining project activities as at June 2015. The total estimated project cost is $2,309.1 million ($2,150.4 million for construction costs and $158.7 million for associated costs), as indicated in A/70/5 (Vol. V).

[b] Requirements for the strategic heritage plan are in Swiss Francs and reflect the maximum project cost as approved by the General Assembly in 70/248, part X.

[c] The requirements of the Economic and Social Commission for Asia and the Pacific reflect only $0.4 million approved by the General Assembly in its resolution 70/248, part XII. The detail project cost and implementation programme will be determined in the upcoming detailed study to be submitted to the Assembly at its seventy-first session.

[d] Preliminary design fees for the Old Office Building are included in the cafeteria and library fees for the biennium 2016-2017.

[e] Estimated costs of anticipated projects includes resources for the proposed project of the Economic and Social Commission for Asia and the Pacific for the year 2016 only.

[f] The 2016-2017 requirements for Headquarters reflect facilities-related requirements only, and exclude resources for Information and Communications Technology infrastructure ($5.09 million) and enterprise network ($4.21 million).

[g] The 2016-2017 requirements for Geneva include both facilities-related ($13.05 million) and strategic heritage plan ($32.64 million) requirements.

[h] The 2016-2017 requirements for Addis Ababa include both facilities-related ($3.98 million) and Africa Hall ($12.19 million) requirements.

# Annex II

## Minimum standards versus international best practice with respect to accessibility for persons with disabilities[a]

Minimum standards:

(a) Building codes are technical specifications that stipulate minimum standards that constructed buildings and structures must adhere to in order to protect public health and safety during the use of the buildings and structures;

(b) The minimum standards stipulated in building codes typically regulate building elements, such as access routes, assembly areas, cafeterias and restaurants, communications infrastructure, computer rooms, curb ramps, crossings and islands, detectable indicators for the visually impaired, doors, drinking fountains, elevators, entrances, fire safety features, handrails, kitchens, libraries, meeting rooms, parking areas, passenger drop-off and pick-up areas, ramps, security features, signage, stairs, lavatories and individual cubicles; ergonomics and others;

(c) Some examples of minimum accessibility standards include minimum clear headroom on pedestrian routes, minimum door widths, minimum manoeuvring space on the pull-side of doors and clear area for operating a wheelchair, and minimum length and depth of accessible lavatories;

(d) The Secretariat is guided by the Secretary-General's bulletin on employment and accessibility for staff members with disabilities in the United Nations Secretariat (ST/SGB/2014/3), in which he promulgates the following:

> Pursuant to General Assembly resolution 65/186, paragraph 15 (d), the Organization is committed to improving accessibility and full inclusion of staff members with disabilities, within existing resources or with any additional resources approved for this purpose by the General Assembly, by:
>
> ...
>
> (a) Taking appropriate measures to ensure access to and use of premises, facilities and equipment by all staff members with disabilities;
>
> (b) Establishing and implementing provisions, in existing buildings and grounds, for accessible routes, ingress, egress and signage, as well as accessible audio and intuitive wayfinding, including in emergency situations;

(e) In jurisdictions where there are no accessibility standards, architects and designers tend to apply the principles of "universal design". Universal design is understood as the design of products and environments to render them usable by all people, to the greatest extent possible, without the need for adaptation or specialized design.

International best practice:

(a) In response to General Assembly resolution 65/186, in which the Assembly requested the Secretary-General to provide information on best practices at the international, regional, subregional and national levels for including persons

[a] Informal paper prepared by the Secretariat.

with disabilities in all aspects of development efforts, the Department of Economic and Social Affairs prepared a compilation of good practices for including persons with disabilities in all aspects of development efforts in 2011;

(b) According to the compilation, the criteria for a best-practice example are that it must:

(i) Adopt a rights-based approach, that is contribute systematically to the implementation of the Convention on the Rights of Persons with Disabilities, which aims to promote, protect and ensure the full and equal enjoyment of all human rights and fundamental freedoms by all persons with disabilities, and to promote respect for their inherent dignity;

(ii) Increase the awareness and understanding of disability at the organizational, community and institutional levels so as to promote positive attitudes towards disability, since stigmatization is considered one of the major causes of exclusion;

(iii) Be results-based and produce a measurable change that contributes to the improvement of the quality of life of people with disabilities. This also implies having a robust monitoring and evaluation system that includes the collection of data on such people;

(iv) Have appropriate financial and human resources; hence, the importance for donors to emphasize disability-inclusive matters and for non-governmental organizations (NGOs) to recognize it as an organizational priority;

(v) Be sustainable, socially, culturally, economically (i.e., affordable), politically and environmentally;

(vi) Be replicable, that is that it must show how the product or process can be reproduced or adapted in other countries and contexts. Replicability should be assessed taking into consideration context specificity, since it is important to recognize that some practices in one country or context are not necessarily valid or transferable to the circumstances of another; the concept of appropriateness should therefore be introduced when talking about replication;

(vii) Involve effective partnerships that show the commitment of organizations, the government, academia, media, the United Nations, NGOs and other actors. Inter-agency and inter-organizational efforts should be emphasized with the full involvement of disabled persons' organizations and local governments to ensure ownership of the initiative.

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# Annex III

## Cost-benefit analysis of preventive versus reactive capital maintenance approaches

### Breakdown of cost by building, per duty station

(United States dollars)

| | *Preventive approach* | *Reactive approach* |
|---|---|---|
| *Building assets of the Economic Commission for Africa* | | |
| Africa Hall | 12 830 221 | 18 959 692 |
| Old Office Building | 18 337 719 | 27 009 729 |
| Extension Office Building | 34 851 858 | 51 149 418 |
| Library | 6 626 160 | 10 079 600 |
| Cafeteria | 5 736 807 | 8 673 475 |
| United Nations Conference Centre | 142 166 975 | 204 111 320 |
| Auxiliary Building | 27 622 | 50 893 |
| Irrigation tank and old generator house | 137 680 | 236 994 |
| Ablution block | 25 052 | 46 884 |
| Green House | 304 610 | 461 011 |
| Association of Former International Civil Servants Building | 74 619 | 143 170 |
| Recreation Centre | 125 566 | 237 490 |
| Multipurpose Hall | 80 341 | 148 919 |
| Delegates' Registration Building | 570 818 | 879 564 |
| Mail Registration Building | 575 566 | 886 791 |
| Gate 1 guard house | 14 235 | 28 487 |
| Gate 2 guard booth | 6 023 | 15 198 |
| Gate 3 guard booth | 6 023 | 21 738 |
| Gate 3 search room | 4 298 | 22 052 |
| Site works | 24 483 297 | 39 374 754 |
| **Total** | **246 985 490** | **362 537 181** |
| *Building assets of the Economic and Social Commission for Asia and the Pacific* | | |
| Secretariat Building | 38 671 650 | 67 247 923 |
| Conference Centre | 68 945 550 | 113 779 350 |
| Service Building | 22 437 200 | 40 221 100 |
| **Total** | **130 054 400** | **221 248 373** |

| | *Preventive approach* | *Reactive approach* |
|---|---|---|
| *Building assets of the United Nations Office at Geneva* | | |
| Building A | 234 260 261 | 318 606 603 |
| Building B | 88 878 611 | 121 165 429 |
| Building C | 72 047 559 | 98 211 506 |
| Building D | 17 964 477 | 24 474 497 |
| Building S | 92 631 425 | 126 321 923 |
| Building E, below the 4th floor | 198 125 600 | 274 909 391 |
| Building E, 4th floor and above | 66 836 368 | 99 927 752 |
| Building E, underground parking | 11 320 731 | 15 399 153 |
| Passageway | 2 238 355 | 3 021 731 |
| Villa Le Bocage | 6 526 227 | 8 961 591 |
| Pavillon I Le Bocage | 2 744 901 | 3 724 524 |
| Pavillon II Le Bocage | 3 363 742 | 4 552 949 |
| Villa La Pelouse | 4 269 198 | 5 815 724 |
| Dépendance La Pelouse | 4 386 716 | 6 000 778 |
| Villa La Fenêtre | 3 280 948 | 4 458 229 |
| Garage La Fenêtre | 262 606 | 366 840 |
| Mail centre | 10 287 040 | 14 028 695 |
| Pregny gate | 9 963 868 | 13 391 730 |
| Nations gate | 1 600 803 | 2 139 635 |
| Chemin de fer gate | 897 456 | 1 203 159 |
| Bicycle shed | 388 179 | 582 033 |
| Chalet Montbovon | 324 953 | 443 130 |
| La Remise | 2 142 173 | 2 894 621 |
| La Boîte à thé | 126 417 | 177 143 |
| L'Écurie | 1 051 520 | 1 419 460 |
| L'Orangerie | 1 039 021 | 1 402 122 |
| La Serre | 199 426 | 288 081 |
| Villa Les Feuillantines | 3 081 471 | 4 205 162 |
| Dépendance Les Feuillantines | 308 112 | 428 898 |
| Restaurant — Plage de l'ONU | 832 444 | 1 134 515 |
| Changing rooms — Plage de l'ONU | 208 378 | 289 718 |
| Roof solar panels | 498 594 | 690 127 |
| Air intakes, building 307 | 117 571 | 168 848 |
| Site | 24 910 250 | 29 164 879 |
| **Total** | **867 115 401** | **1 189 970 577** |

| | *Preventive approach* | *Reactive approach* |
|---|---|---|
| *Building assets of the United Nations Office at Nairobi* | | |
| Blocks A and C | 1 116 836 | 1 816 033 |
| Block B | 586 793 | 940 254 |
| Block D | 500 637 | 1 066 200 |
| Block E | 566 989 | 1 025 830 |
| Block F | 565 700 | 1 019 944 |
| Block G | 3 377 142 | 4 626 626 |
| Block H1 | 291 704 | 611 600 |
| Block H2 | 292 698 | 616 589 |
| Block H3 | 356 134 | 721 640 |
| Block I | 612 484 | 1 078 855 |
| Block J | 263 025 | 572 548 |
| Block M | 1 088 195 | 2 024 379 |
| Block N | 1 147 008 | 2 246 959 |
| Block P | 1 149 549 | 2 274 475 |
| Block Q | 1 089 832 | 2 207 484 |
| Block R | 1 155 247 | 2 285 868 |
| Block S | 1 070 779 | 2 178 253 |
| Block T | 1 141 941 | 2 269 863 |
| Block U | 1 063 185 | 2 113 487 |
| Block V | 1 951 085 | 3 502 396 |
| Block W | 2 194 165 | 3 861 342 |
| Block X | 2 158 097 | 3 828 491 |
| Central area — conference rooms east | 6 015 497 | 9 678 483 |
| Central area — catering, generator and refuse building | 2 709 583 | 4 910 984 |
| Central area — print shop | 1 866 201 | 2 906 248 |
| Central area — conference rooms west | 3 870 084 | 6 256 585 |
| Central area — library | 1 010 520 | 1 869 048 |
| Central area — concourse, mall and delegates' entrance | 1 975 155 | 3 191 954 |
| Central area — conference rooms 9-14 | 947 473 | 1 369 132 |
| Central area — main plaza | 520 085 | 1 533 557 |
| Central area — United Nations Cooperative Savings and Credit Society and Joint Medical Service stores | 224 064 | 335 593 |
| Central area — United Nations Federal Credit Union | 229 871 | 600 229 |
| Central areas — rooftop offices | 383 391 | 598 784 |
| Gatehouses and Visitors' Pavilion | 1 990 406 | 2 885 591 |
| Prefabricated office buildings | 2 154 216 | 3 446 509 |
| New office facility | 25 015 420 | 38 914 515 |
| Multistorey car park | 628 829 | 2 142 886 |

| | *Preventive approach* | *Reactive approach* |
|---|---|---|
| United Nations Recreation Centre | 2 011 674 | 3 381 847 |
| Commissary and central material management facility | 2 252 007 | 3 755 110 |
| **Total** | **77 551 701** | **130 666 169** |
| *Building assets of the Economic Commission for Latin America and the Caribbean* | | |
| Main Building | 29 139 234 | 46 263 923 |
| Clades Building | 3 272 430 | 5 284 591 |
| North Building | 3 830 180 | 6 272 238 |
| Security Building | 821 969 | 1 278 639 |
| Auditorium | 1 198 095 | 1 857 051 |
| Cafeteria | 966 401 | 1 767 333 |
| Print shop | 1 654 367 | 2 605 926 |
| Ancillary Building | 433 550 | 669 645 |
| Car park | 371 133 | 1 004 192 |
| **Total** | **41 687 358** | **67 003 537** |
| *Building assets of the United Nations Headquarters* | | |
| Secretariat Building | 712 476 426 | 1 018 503 071 |
| General Assembly Building | 275 375 174 | 442 468 935 |
| Conference Building | 415 873 286 | 636 859 764 |
| UNITAR Building | 33 102 728 | 47 648 700 |
| North Lawn Building | 111 956 102 | 144 242 783 |
| Temporary North Lawn Conference Building | n/a | n/a |
| Library Building | n/a | n/a |
| South Annex Building | n/a | n/a |
| Secretary-General's residence | n/a | n/a |
| **Total** | **1 548 783 715** | **2 289 723 252** |